

regulatory action” under Executive Order 12866; (2) is not a “significant rule” under Department of Transportation (DOT) Regulatory Policies and Procedures (44 FR 11034, February 26, 1979); and (3) if promulgated, will not have a significant economic impact, positive or negative, on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

#### List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

#### Adoption of the Amendment

■ Accordingly, the Federal Aviation Administration amends 14 CFR part 71 as follows:

#### PART 71—DESIGNATION OF CLASS A, CLASS B, CLASS C, CLASS D, AND CLASS E AIRSPACE AREAS; AIRWAYS; ROUTES; AND REPORTING POINTS

■ 1. The authority citation for part 71 continues to read as follows:

**Authority:** 49 U.S.C. 106(g), 60103, 40113, 40120; E.O. 10854, 24 FR 9565, 3 CFR, 1959–1963 Comp., p. 389.

##### § 71.1 [Amended]

■ 2. The incorporation by reference in 14 CFR 71.1 of Federal Aviation Administration Order 7400.9L, dated September 2, 2003, and effective September 16, 2003, is amended as follows:

*Paragraph 5000 Class D Airspace.*

\* \* \* \* \*

#### ACE KS D Topeka, Philip Billard Municipal Airport, KS

Topeka, Philip Billard Municipal Airport, KS  
(Lat. 39°04′07″ N., long. 95°37′21″ W.)  
Topeka, Forbes Field, KS  
(Lat. 38°57′03″ N., long. 95°39′49″ W.)

That airspace extending upward from the surface to and including 3,400 feet MSL within a 4-mile radius of Philip Billard Municipal Airport, excluding that airspace within the Topeka, Forbes Field, KS, Class D airspace area. This Class D airspace area is effective during the specific dates and times established in advance by a Notice to Airmen. The effective date and time will thereafter be continuously published in the airport/Facility Directory.

\* \* \* \* \*

*Paragraph 6005 Class E airspace areas extending upward from 700 feet or more above the surface of the earth.*

\* \* \* \* \*

#### ACE KS ES Topeka, Philip Billard Municipal Airport, KS

Topeka, Philip Billard Municipal Airport, KS  
(Lat. 39°04′07″ N., long. 95°37′21″ W.)

#### Topeka VORTAC

(Lat. 39°08′14″ N., long. 95°32′57″ W.)

#### BILOY LOM

(Lat. 39°07′13″ N., long. 95°41′14″ W.)

#### Philip Billard Municipal Airport ILS

##### Localizer

(Lat. 39°03′47″ N., long. 95°36′42″ W.)

That airspace extending upward from 700 feet above the surface within a 6.5-mile radius of Topeka, Philip Billard Municipal Airport and within 3.4 miles each side of the 030° radial of the Topeka VORTAC extending from the 6.5-mile radius of the airport to 5.6 miles northeast of the VORTAC and within 4 miles southwest and 7 miles northeast of the Philip Billard Municipal Airport ILS localizer course extending from 15 miles southeast of the airport to 12 miles northwest of BILOY LOM.

\* \* \* \* \*

Issued in Kansas City, MO on October 28, 2003.

Paul J. Sheridan

*Acting Manager, Air Traffic Division, Central Region.*

[FR Doc. 03–28258 Filed 11–10–03; 8:45 am]

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#### DEPARTMENT OF THE TREASURY

##### Internal Revenue Service

#### 26 CFR Parts 1 and 602

[TD 9088]

RIN–1545–BA57

#### Compensatory Stock Options Under Section 482

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains corrections to final regulations that were published in the **Federal Register** on Tuesday, August 26, 2003 (68 FR 51171), that provide guidance regarding the application of the rules of section 482 governing qualified cost sharing arrangements.

**EFFECTIVE DATE:** This correction is effective August 26, 2003.

**FOR FURTHER INFORMATION CONTACT:** Douglas Gible (202) 435–5265 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations that are the subject of these corrections are under section 482.

##### Need for Correction

As published, the final regulations (TD 9088) contains an error that may prove to be misleading and is in need of clarification.

#### Correction of Publication

■ Accordingly, the publication of final regulations (TD 9088), which are the subject of FR. Doc. 03–21355, is corrected as follows:

■ On page 51173, column 3, in the preamble, under the paragraph heading “Other Comments”, paragraph 2, line 5, the language “account for in the context of QCSAs is” is corrected to read “account in the context of QCSAs is”.

La Nita Van Dyke,

*Acting Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedures and Administration).*

[FR Doc. 03–28348 Filed 11–10–03; 8:45 am]

BILLING CODE 4830–01–U

#### DEPARTMENT OF HOMELAND SECURITY

##### Coast Guard

#### 33 CFR Part 117

[CGD08–03–042]

RIN 1625–AA09

#### Drawbridge Operation Regulation; Mississippi River, Iowa and Illinois

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Commander, Eighth Coast Guard District, is temporarily changing the regulation governing the Rock Island Railroad and Highway Drawbridge, across the Upper Mississippi River at Mile 482.9, at Rock Island, Illinois. The drawbridge need not open for river traffic and may remain in the closed-to-navigation position from 7:30 a.m., December 15, 2003, until 7:30 a.m., March 15, 2004. This temporary rule is issued to facilitate annual maintenance and repair on the bridge.

**DATES:** This temporary rule is effective from 7:30 a.m., December 15, 2003, until 7:30 a.m., March 15, 2004.

**ADDRESSES:** Documents referred to in this rule are available for inspection or copying at room 2.107f in the Robert A. Young Federal Building at Eighth Coast Guard District, Bridge Branch, 1222 Spruce Street, St. Louis, MO 63103–2832, between 8 a.m. and 4 p.m. Monday through Friday, except Federal holidays. The telephone number is (314) 539–3900, extension 2378. The Bridge Branch maintains the public docket for this rulemaking.

**FOR FURTHER INFORMATION CONTACT:** Mr. Roger K. Wiebusch, Bridge